

PART III
ELECTRONIC TRANSMITTED DOCUMENTS
FILE SPECIFICATIONS
AND
RECORD LAYOUTS
FOR
INDIVIDUAL INCOME TAX DOCUMENTS
(TAX YEAR 2000)

INTERNAL REVENUE SERVICE
ELF/QUESTIONABLE REFUND PROJECT SECTION
and
ELECTRONIC TAX ADMINISTRATION

August 21, 2000

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Highlights

Changes made since August 2, 1999 revision are denoted by a single vertical bar in the right margin (|). Deletions are denoted by two hyphens followed by a single vertical bar (--|).

1. Electronic Transmitted Documents will now include a feature that enables electronic filers with a balance due to authorize a direct debit payment for Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (Form 4868) or Gift/GST Tax Return from their checking or savings account.

2. Filers will now be able to submit Form 2350 (Application for Extension of Time to File U.S. Income Tax Return) or Form 2688 (Application for Additional Extension of Time to File U.S. Individual Income Tax Return) electronically.

3. Filers will be able to file the Form 4868 (Application for Automatic Extension of Time to File U.S. Individual Income Tax Return) electronically through TELEFILE method.

4. Filers will now be able to file the Form 4868 (Application for Automatic Extension of Time to File U.S. Individual Income Tax Return) with Foreign addresses.

5. The Electronic Postmark Date, and Electronic Postmark Time have been added to the Summary Record.

6. For those individual who are not enrolled in the Electronic Federal Tax Payment System (EFTPS) for Processing Year 2001, payments can be submitted through Lockbox. The Form 4868 can be transmitted electronically. The check can be sent to the Lockbox Sites (listed on the back of the Form 4868) without the Form 4868 attached. The information must be included on the check.

1. Name (taxpayer)
2. Social Security Number (taxpayer SSN)
3. Tax Period
4. Form 4868
5. Gift Tax (if any indicate the amount)

Note: DO NOT complete the Gift/GST tax return information unless requesting an Extension of time to file a Gift or GST tax return. If you are filing Form 4868 electronically and there is a balance due, please remember that the PAYMENT MUST BE POST MARKED ON LATER THAN 4/16/01.

Questions regarding ETD filing can be directed to:

Internal Revenue Service
Eula James, OP:ETA:I
NCFB C4-272
5000 Ellin Road
Lanham, MD 20706

ELECTRONIC TRANSMITTED DOCUMENTS -- INTRODUCTION

The Electronic Transmitted Documents System (ETD) has been created to process electronically filed documents that are not attached to a 1040 tax return and are filed separately from the tax return (i.e., stand-alone documents). To the extent possible, the ETD system functions the same as the Electronic Filing system (ELF). For example, the same data communications subsystem is used to receive transmissions and to send acknowledgments.

Documents accepted by the ETD system:

- Form 2350
- Form 2688
- Form 4868
- Form 9465
- Form Payment

Other differences:

- o The record layouts for the TRANA, Form 4868, Form 9465, RECAP, SUMMARY and Acknowledgment records have been modified:
See Part III, Sections 2 and 6 for more information.
- o To the extent possible, the transmission and error reject codes have been transferred to the ETD system. However, some differences do exist, especially in the codes for the specific tax documents. See Part III, Sections 3, 4, 5 and ATTACHMENT 1 for more information.

SECTION 1 - GENERAL INFORMATION

.01 Data Communications Subsystem

The ETD system uses the same Data Communications Subsystem as the ELF System. For information about the DCS, refer to Part I, Section 1.

.02 File Format - General Description

All transmission data must be in ASCII format. No binary fields may be transmitted. More information on file format can be found in Part I, Section 2.

.03 File Format - Fixed and Variable Length Option

There are two options for transmitting logical tax document records (excluding "TRANA", "TRANB", "SUM" and "RECAP" records): fixed and variable. See Part I, Section 3 for more information.

.04 Types of Records

There are five types of record associated with the ETD system; the two Transmitter records, the Document record, the Summary record and the Recap record. Each file must contain all five.

Transmitter Records

The first two records on each file must be the Transmitter records (TRANA and TRANB), which will contain data entered by the Transmitter (the firm transmitting directly to the IRS). The format of the TRANA and TRANB records for the ETD system are found in the Section 6 of Part III.

Document Record

The next record will be the document record. If a tax document consists of more than one page, then each page of a document will have a new document record with the page number incremented. Currently, no form accepted by ETD has more than one page.

Attached Form Record

Up to three Payment records and one Authentication record can be filed along with Form 4868.

Summary Record

The final record for each tax document is the SUMMARY record. This record will contain electronic filer identification data. See Section 6 of Part III for more information.

SECTION 1 - GENERAL INFORMATION

.04 Types of Records (Continued)

RECAP Record

The final record in each transmitted file is the RECAP record. See Section 6 of Part III for more information.

.05 Types of Characters

The same chart of characters that are allowed for ELF will be allowed by ETD. Refer to Part I, Section 5 for more information.

SECTION 2 - ACKNOWLEDGMENT FORMAT

Every transmission will be acknowledged by the return of an acknowledgment file to the transmitter. The acknowledgment file for the ETD system will be comprised of: the original transmitter records (TRANA and TRANB), an ACK Record Set for each recognizable tax document received and the Recap Acknowledgment Record. The last record includes counts for accepted and rejected documents.

If the entire transmission is rejected, the acknowledgment file will contain one ACK Key record with a "T" in the acceptance code field and separate ACK Error records containing each transmission reject error code associated with the transmission.

The acknowledgment of an individual document will be an ACK Record Set. This set will always have one ACK Key record and up to 96 ACK Error records associated with it. The ACK Key record will contain all of the identifying information for the document it represents, plus a field to indicate how many, if any, ACK Error records follow. Each ACK Error record will contain data defining the document, page, occurrence and the field sequence number in error and the error code defining the specific error encountered.

If an ACK Key record contains an "R" in the acceptance code field, the document has been rejected due to a fatal error involving the format, internal consistency or data errors in a key field. It must be corrected and resubmitted to the IRS to be considered as a filed document.

If an ACK KEY record contains a "D" in the acceptance code field, the document has been identified as a duplicate, i.e., a document has been previously transmitted and accepted for that Social Security Number. This acceptance code will be used for duplicate forms 2350 and 4868 only.

If an ACK Key record contains an "A" in the acceptance code field, the document has been accepted as a filed tax document and will be processed in the same manner as a document originally submitted on paper. This does not imply that the document will pass all IRS Service Center validity checks or post to the IRS Master File without delays.

If an ACK Key record contains the words "Ext Approved" in the Form 2688 Extension field (SEQ 0040), the extension request has been approved. **Caution: If we later find that statements made on the extension application are false or misleading, the extension is null and void. Taxpayer will owe a late filing penalty.**

The reject codes and references to validation criteria that cause the codes to be assigned are listed in Part III, Attachment 1. **There are differences between the reject codes in the ETD system and the codes in the ELF system.**

Minor differences in record layouts exist (see the acknowledgment records on the following page and the TRANA record layout in Part III, Section 6).

SECTION 2 - ACKNOWLEDGMENT FORMAT (CONTINUED)

ACKNOWLEDGMENT RECORD LAYOUT

(A) ACK Key Record

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Id	6	Value "ACKbbb"
0010	Filler	2	
0020	Primary SSN	9	Numeric
0030	Electronic Transmitter Information	16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Sequence Number (2) Sequence Num for Form (4)
0040	Form 2688 Extension	12	Ext Approved or blank
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "T" = Transmission Rejected "D" = Duplicate
0060	Filler	4	blank
0070	Filler	1	blank
0080	Date Accepted	8	YYYYMMDD
0090	DCN of Document	14	Numeric
0100	Number of Error Records	2	Numeric, 00-96
0110	Filler	13	Reserved
0115	Payment Acknowledgement literals	20	"PAYMENT REQUEST RECD"
0120	Reserve	1	blank
0130	Reserve	2	blank
	Record Terminus Character	1	Value "#"

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (CONTINUED)

(B) ACK Error Record

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Id	6	Value "ACKRbb"
0010	Primary SSN	9	Numeric (Must match ACK Key Record)
0020	Reserved	7	blank
0030	Error Record Sequence Number	2	Numeric (01-96)
0040	Error Form Record ID	6	Alphanumeric
0050	Error Form Record Type	6	Alphanumeric
0060	Error Form Page Number	5	Numeric (01)
0070	Error Form Occurrence	7	Numeric (0000001-0000050)
0080	Error Field Sequence Number	4	Numeric
0090	Error Reject Code	3	Numeric (nnn) (see Attachment 1)
0100	Filler	56	blank
	Record Terminus Character	1	Value "#"

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (CONTINUED)

(C) ACK Recap Record

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Id	6	Value "RECAPb"
0010	Filler	8	blank
0020	Reserve	6	blank
0030	Total Form Count	6	Numeric
0040	Electronic Transmitter Identification Number	7	Numeric
0050	Julian Day of Transmission	3	Numeric (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)	2	Numeric
0070	Total Documents Accepted	6	Numeric
0080	Filler	6	blank
0090	Total Documents Rejected	6	Numeric
0100	Reserve	6	blank
0110	Reserve	6	blank
0120	IRS Computed Document Count	6	Numeric
0130	Filler	28	blank
0140	FOR IRS USE ONLY	9	
	Record Terminus Character	1	Value "#"

NOTE: Fields 0000 and 0020 - 0060 are identical in the original RECAP record.
Field 0120 is computed by IRS.

Section 3 - Validation - Transmission and Forms (General)

This section is organized and consolidated in the following manner: Transmission Rejection Criteria then General Rejection Criteria.

The underlined numbers in the left margin indicates the Error Reject Code (ERC) in Part III, Attachment 1.

.01 TRANSMISSION REJECTION CONDITIONS

The following conditions must exist or the entire transmission will be rejected:

- 805 - The TRANB record must be present.
- 806 - The processing site must be a valid processing site:

Valid ETD processing sites are: Andover Service Center, Austin Service Center, Cincinnati Service Center, Memphis Service Center, and Ogden Service Center.
- 822 - The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.
- 823 - If there is any unrecognizable or inconsistent control data, the transmission will be rejected.
- 824 - The EFIN of the Transmitter must be present.
- 825 - The data records of the transmission must be in the following sequence: TRANA, TRANB, Form records and RECAP record.
 - Form record(s) must be present.
 - The Transmission Type Code of TRANA must be "D" or the transmission will be rejected.
- 831 - Program counts will be maintained which correspond to the counts shown in the RECAP record. The Total Form Count (Field 0030) in the RECAP Record must match the IRS computed counts. |

Records are counted as follows:

Total Form Count - a count of forms submitted. This count is incremented each time the Primary SSN within a Record ID changes.

Section 3 - Validation - Transmission and Forms (General)

.01 TRANSMISSION REJECTION CONDITIONS (CONTINUED)

- 840 - The ETIN and Transmitter's Use Code (Field 0040), Julian Day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP record must agree with the corresponding fields of the TRANA record (Fields 0060-0080).

.02 FORM REJECTION - GENERAL CONDITIONS

- 001 - The Summary Record must be present.
- 004 - The Primary Social Security Number (P-SSN) (Field 0003 of the Record ID) must be numeric.
- The Primary Social Security Number (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN.
- The Social Security Number of the Summary record (Field 0002) must be numeric.
- The Social Security Number of the Summary record (Field 0002) must match the Primary SSN.
- 010 - All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. Alphanumeric fields must be left-justified and blank-filled unless otherwise specified.
- Significant money fields must be right-justified and zero filled. Money fields must be all whole dollars (no cents). All other significant numeric fields must be right-justified and zero filled. Significant percentage fields must be left-justified and zero filled.
- Significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Where various dates are allowed, or the date is not known, the date field should contain "00000000". Significant date fields with a length of six positions must contain six numeric characters in YYYYMM format when transmitted in variable or fixed format.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 014 - All non-significant money fields (NO ENTRY) must be blank.
All other non-significant fields must be blank unless
otherwise specified in the Record Layouts.
- 027 - The Electronic Document Originator Name (Field 0010) must be
present in the Summary Record.
- The EFIN of the Originator (Field 0020) must be present in the
Summary Record AND be equal to the EFIN in the DCN of the ETD
Document.
- 028 - The District Office Code in the EFIN of Originator in the
Document record must be valid.
- 030 - The Form Payment must be accompanied by Form 4868.
The Authentication record must be accompanied by form payment.
- 031 - The Document Sequence Number (DSN) must be numeric.
- 032 - The Declaration Control Number (DCN) (Field 0008) in the Tax
Document Identification information must be numeric.
- 033 - Fields on a record must not be longer than specified in
Record Layouts.
- 034 - For each record, significant data must be present following the
Record ID.
- 035 - Field sequence numbers for each record must be in ascending
order and valid for that tax document.
- 044 - Invalid Record ID on the incoming record. The error may
be caused by one of the following:

Form is not valid for Electronic Transmitted Documents.
A page number is incorrect or is a duplicate.
- 305 - Agent' name (if applicable) cannot be used as return label
without taxpayer's name for Forms 2350 and 2688.
- 306 - For the foreign address document, address indicator must be
set to '3' and domestic address field must be blank and
Foreign Address fields must be filled.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 045 - The format and content of the record identification information (Record ID) which begins each type of record must be exactly as presented in the input specifications.
- The number of occurrences for forms cannot exceed the number specified in Attachment 2.
- One Form 4868 for each primary taxpayer
One Form 9465 for each primary taxpayer
One Form 2350 for each primary taxpayer
One Form 2688 for each primary taxpayer
Three Form PMT for each Form 4868
- 060 - The DSN must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.
- 061 - The Declaration Control Number (DCN) (Field 0008) in the Tax Document identification information must be in ascending numerical sequence within the transmission. However, the DCNS do not have to be consecutive.
- 062 - The first two digits of the DCN must be zeros (00).
- 064 - The Year Digit of the DCN for Tax Year 2000 processing must be "1".
- 071 - The Secondary SSN, if present, must be all numeric, cannot be all zeroes nor all nines AND must be within the valid range of SSN/ITIN.
- 310 - Forms 4868 and 2350 must be received no later than April 16, 2001. In the case of a previously rejected form that has been corrected, the form must be received no later than April 22, 2001.
- 311 - The cutoff date for Form 2688 is August 15, 2001, and for re-transmitted forms are August 22, 2001.
- 315 - The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.
- 316 - The Secondary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

See Part I, Attachment 7 for list of valid District Office Codes.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 670 - When a Self-Select PIN is present in the Primary PIN Number (Form 2350 SEQ 0330, Form 2688 SEQ 0280, Form PMT SEQ 0110), then Jurat/Disclosure (Form 2350 SEQ 0320, Form 2688 SEQ 0270, Form PMT SEQ 0100) of the ETD Document/Form Payment; Primary Date of Birth (SEQ 0010) and Taxpayer Signature Date (SEQ 0070) of the Authentication Record must be present.

- 671 - When a Self-Select PIN is present in the Spouse PIN Number (Form 2350 SEQ 0340, Form 2688 SEQ 0290, Form PMT SEQ 0120), then Primary PIN Number (Form 2350 SEQ 0330, Form 2688 SEQ 0280, Form PMT SEQ 0110) of the Document/Form Payment, and the Spouse Date of Birth (SEQ 0040) and Taxpayer Signature Date (SEQ 0070) of the Authentication Record must be present.

- 673 - When a Self-Select PIN is present in the Primary PIN Number (Form 2350 SEQ 0330, Form 2688 SEQ 0280, Form PMT SEQ 0110), then the Primary Date of Birth (SEQ 0010) of the Authentication must match with the IRS Master File.

- 674 - When a Self-Select PIN is present in the Spouse PIN Number (Form 2350 SEQ 0340, Form 2688 SEQ 0290, Form PMT SEQ 0120), then the Spouse Date of Birth (SEQ 0040) of the Authentication Record must match with the IRS Master File.

- 675 - When a Self-Select PIN is present in the Primary PIN Number (Form 2350 SEQ 0330, Form 2688 SEQ 0280, Form PMT SEQ 0110), or the Spouse PIN number (Form 2350 SEQ 0340, Form 2688 SEQ 0290, Form PMT SEQ 0120), the PIN must be five digits and cannot be all zeros.

- 679 - When a Self-Select PIN is present, Prior Year Primary Adjusted Gross Income (SEQ 0020) must match the Prior Year Primary Adjusted Gross Income on the IRS Master File.

- 680 - When a Self Select-Select PIN is present, Prior Year Secondary Adjusted Gross Income (SEQ 0050) must match the Prior Year Secondary Adjusted Gross Income on the IRS Master File.

- 681 - When a Self Select-Select PIN is present, Prior Year Primary Total Tax (SEQ 0030) must match Prior Year Primary Total Tax on the IRS Master File.

- 682 - Authentication Record - When a Self Select-Select PIN is present, Prior Year Secondary Total Tax (SEQ 0060) must match Prior Year Secondary Total Tax on the IRS Master File.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 490 - When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year. |
- 491 - When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). |
(For Authorized Electronic Postmark Transmitters only). |

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Section 4 - Validation - Form Required Field Entries

.01 Required Conditions for Individual Tax Documents

(1) Primary SSN

- 004 - The Primary SSN must be numeric, cannot be all blanks nor all zeroes nor all nines, must equal the P-SSN (field 0003) AND must be within the valid range of SSNs/ITINs.
- In the Form 9465, the Primary SSN must not equal the Spouse SSN.
- 900 - In the Form 4868, the Primary SSN must not duplicate the Primary SSN of an electronic transmitted Form 4868 previously accepted for the current tax year.
- In the Form 2350, the Primary SSN must not duplicate the Primary SSN of an electronic transmitted Form 2350 previously accepted for the current tax year.

(See Part I, Section 10, SSN Validation for the valid range of SSN and ITIN)

(2) Primary Name Control

- 006 - Primary Name Control must equal the first four significant characters of the Primary Taxpayer's Last Name.
- Primary Name Control and Secondary Name Ctrl may not contain leading or embedded spaces. The two leftmost positions must be alpha. Only alpha, hyphen and space are allowed. Omit punctuation marks, titles and suffixes.

For more information regarding name controls, see Part I, Attachment 8.

Section 5 - Validation - Specific Forms

.01 Form 2350

(1) Record Identification

003 - The Tax Period (Field 0005) must be "200012".

(2) Taxpayer's or Spouse's Name

020 - Taxpayer's name (SEQ 0010) or spouse's name (SEQ 0040) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Taxpayer or spouse's last name. It cannot be preceded or followed by a space.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).

- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

- **DO NOT ENTER DECEDENT NAMES IN TAXPAYER'S NAME - DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.**

033 - Names **CANNOT BE MORE THAN 35 CHARACTERS** .

312 - If the Spouse SSN (SEQ 0060) on Form 2350 is significant, the Spouse's Name (SEQ 0040) must be present.

- If the Spouse SSN (SEQ 0060) on Form 2350 is NOT significant, the Spouse's Name (SEQ 0040) MUST NOT be present.

For more information on Name Line 1, see Part I, Section 7.

(3) Extension Date

322 - Extension date (SEQ 0160) must be present and a valid date range.

Section 5 - Validation - Specific Forms

.01 Form 2350 (continued)

(4) Spouse SSN

- 314 - If the Spouse Gift Tax Amount is significant and the Spouse Gift Tax Box contains an "X", the Spouse SSN must be present.

(5) Street Address

- 007 - Street Address (SEQ 0070) for the document filed from U.S. possessions or Foreign Street Address (SEQ 0110) and Foreign City State or Province (SEQ 0120) for the document filed from foreign address must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).
- The first position or character entered must be alphabetic or numeric.
 - Enter the house number and street, route number, post office box or box number.
 - Words may be abbreviated, using the standard abbreviations in Part I, Attachment 2 unless the word is a proper name.
 - Enter one-half as 1/2, no spaces.
 - Always add st, nd, rd or th to a numbered street or avenue.
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
 - Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
 - Replace a period with a space.

For more information on Street Address, see Part I, Attachment 2.

(6) City

- 023 - The City (SEQ 0080) for the document filed from U.S. possessions, or Foreign Country (SEQ 0130) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

Section 5 - Validation - Specific Forms

.01 Form 2350 (continued)

(7) State

- 022 - State Abbreviation (SEQ 0090) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(8) Zip Code

- 016 - Zip Code (SEQ 0100), for the document filed from U.S. possessions must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

(9) Primary PIN Number

- 304 - must be present.

(10) Foreign Address

- 306 - If the Address Indicator (SEQ 0150) is set to 3, then Foreign Street (SEQ 0110), Foreign City (SEQ 0120), Foreign Country (SEQ 0130), Postal or ZIP Code (SEQ 0140) must be present and Street Address (SEQ 0070), City (SEQ 0080), State Abbreviation (SEQ 0090) and ZIP Code (SEQ 0100) must not be present. Zeroes in ZIP Code (SEQ 0100) are allowed).

(11) - Foreign Residence Qualification

- 321 - Date First Arrived in Foreign Country (SEQ 0220), Date Qualifying Period Begins (SEQ 0230), Date Qualifying Period Ends (SEQ 0240), Foreign Home Address (SEQ 0250), Return to US Date (SEQ 0260) must be present and valid.

.02 Form 2688

(1) Record Identification

- 003 - The Tax Period (Field 0005) must be "200012".

Section 5 - Validation - Specific Forms

.02 Form 2688 (continued)

(2) Taxpayer's or Spouse's Name

- 020 - Taxpayer's name (SEQ 0010) or spouse's name (SEQ 0040) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Taxpayer's or spouse's last name. It cannot be preceded or followed by a space.
- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)
- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.
- **DO NOT ENTER DECEDENT NAMES IN TAXPAYER'S NAME - DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.**
- 033 - Names **CANNOT BE MORE THAN 35 CHARACTERS .**
- 312 - If the Spouse SSN (SEQ 0060) on Form 2688 is significant, the Spouse's Name (SEQ 0040) must be present.
- If the Spouse SSN (SEQ 0060) on Form 2688 is NOT significant, the Spouse's Name (SEQ 0040) MUST NOT be present.

For more information on Name Line 1, see Part I, Section 7.

(3) Extension Date and Explanation

- 322 - Extension date (SEQ 0160) must be present and a valid date range.
- 317 - There must be an explanation as to why extension is needed in the Explanation Field (SEQ 0180 through 0220).

(4) Spouse SSN

- 314 - If the Spouse Gift Tax Box contains an "X", the Spouse SSN must be present.

Section 5 - Validation - Specific Forms

.02 Form 2688 (continued)

(5) Street Address

- 007 - Street Address (SEQ 0070) for the document filed from U.S. or U.S. possessions, or Foreign Street Address (SEQ 0110) and Foreign City State or Province (SEQ 0120) for the document filed from foreign country must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).
- The first position or character entered must be alphabetic or numeric.
 - Enter the house number and street, route number, post office box or box number.
 - Words may be abbreviated, using the standard abbreviations in Part I, Attachment 2 unless the word is a proper name.
 - Enter one-half as 1/2, no spaces.
 - Always add st, nd, rd or th to a numbered street or avenue.
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
 - Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
 - Replace a period with a space.

For more information on Street Address, see Part I, Attachment 2.

(6) City

- 023 - The City (SEQ 0080) for the document filed from U.S. or U.S. possessions or Foreign Country (SEQ 0130) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

Section 5 - Validation - Specific Forms

.02 Form 2688 (continued)

(7) State

- 022 - State Abbreviation (SEQ 0090) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(8) Zip Code

- 016 - Zip Code (SEQ 0100) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

(9) Primary PIN

- 304 - must be present.

(10) Foreign Address

- 306 - If the Address Indicator (SEQ 0150) is set to 3, then Foreign Street (SEQ 0110), Foreign City (SEQ 0120), Foreign Country (SEQ 0130), Postal or ZIP Code (SEQ 0140) must be present and Street Address (SEQ 0070), City (SEQ 0080), State Abbreviation (SEQ 0090) and ZIP Code (SEQ 0100) must not be present. Zeroes in ZIP Code (SEQ 0100) are allowed.

(11) Filed Form 4868 For Auto Extension Check Box

- 319 - Filed Form 4868 Yes Check Box (SEQ 0230) must be checked.
- Filed Form 4868 NO Check Box (SEQ 0240) must not be checked.

Section 5 - Validation - Specific Forms

.03 Form 4868

(1) Record Identification

003 - The Tax Period (Field 0005) must be "200012".

(2) Name Line 1

- 020 - Name Line 1 (SEQ 0030) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space.
- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
 - Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)
 - Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.
 - **DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 - DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.**

Section 5 - Validation - Specific Forms

.03 Form 4868 (continued)

(2) Name Line 1 (Continued)

033 - Name Line 1 **CANNOT BE MORE THAN 35 CHARACTERS** .

312 - If the Spouse SSN (SEQ 0100) on Form 4868 is significant, the Name Line 1 (SEQ 0030) must contain an ampersand.

- If the Spouse SSN (SEQ 0100) on Form 4868 is NOT significant, the Name Line 1 (SEQ 0030) CAN NOT contain an ampersand.

For more information on Name Line 1, see Part I, Section 7.

(3) Spouse SSN

314 - If the Spouse Gift Tax Amount is significant and the Spouse Gift Tax Box contains an "X", the Spouse SSN must be present.

(4) Street Address

007 - Street Address (SEQ 0040) for the document filed from U.S. or U.S. possessions, or Foreign Street Address (SEQ 0032) and Foreign City State or Province (SEQ 0034) for the document filed from foreign country must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).

- The first position or character entered must be alphabetic or numeric.

- Enter the house number and street, route number, post office box or box number.

- Words may be abbreviated, using the standard abbreviations in Part I, Attachment 2 unless the word is a proper name.

- Enter one-half as 1/2, no spaces.

- Always add st, nd, rd or th to a numbered street or avenue.
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.

- Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.

- Replace a period with a space.

For more information on Street Address, see Part I, Attachment 2.

Section 5 - Validation - Specific Forms

.03 Form 4868 (continued)

(5) City

- 023 - The City (SEQ 0050) for the document filed from U.S. or U.S. possessions, or Foreign Country (SEQ 0036) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

(6) State

- 022 - State Abbreviation (SEQ 0060) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(7) Zip Code

- 016 - Zip Code (SEQ 0070) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

(8) Foreign Address

- 306 - If the Address Indicator (SEQ 0080) is set to 3, then Foreign Street (SEQ 0032), Foreign City (SEQ 0034), Foreign Country (SEQ 0036) must be present and Street Address (SEQ 0040), City (SEQ 0050), State Abbreviation (SEQ 0060) and ZIP Code (SEQ 0070) must not be present. (Zeroes in ZIP Code (SEQ 0070) are allowed).

Section 5 - Validation - Specific Forms

.04 Form 9465

(1) Taxpayer's Name or Spouse Name

- 020 - Taxpayer's Name (SEQ 0010) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space.
- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
 - Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)
 - Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.
 - **DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 - DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.**
- 033 - Taxpayer's Name **CANNOT BE MORE THAN 35 CHARACTERS .**
- If filing jointly, the Spouse Name (SEQ 0030) of Form 9465 must meet the same criteria .**

For more information, see Part I, Section 7, Name Line 1.

(2) Street Address

- 007 - Street Address (SEQ 0050) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).
- The first position or character entered must be alphabetic or numeric.
 - Enter the house number and street, route number, post office box or box number.
 - Words may be abbreviated, using the standard abbreviations in Part I, Attachment 2 unless the word is a proper name.

Section 5 - Validation - Specific Forms

.04 Form 9465 (continued)

(2) Street Address (Continued)

- Enter one-half as 1/2, no spaces.
- Always add st, nd, rd or th to a numbered street or avenue.
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
- Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
- Replace a period with a space.

For more information on Street Address, see Part I, Attachment 2.

(3) City

- 023 - The City field (SEQ 0070) must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

(4) State

- 022 - State Abbreviation (SEQ 0080) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(5) Zip Code

- 016 - Zip Code (SEQ 0090) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

Section 5 - Validation - Specific Forms

.04 Form 9465 (continued)

(6) Spouse Name Control

- 006 - If Spouse Name (SEQ 0030) is present, the Spouse Name Control (SEQ 0035) must be present and valid.

For more information on Name Controls, see Part I, Attachment 8.

(7) Phone Number

- 318 - Either the Taxpayer's Home Phone Number (SEQ 0110) or Taxpayer's Work Number (SEQ 0130) must be present, 10 characters long and numeric.

(8) Direct Debit Information

- 396 - The Routing Transit Number (SEQ 0330), Bank Account Number (SEQ 0340), and Checking Account (SEQ 350) or Saving Account (SEQ 360) must be present and valid if taxpayer Chooses monthly payments using the Direct Debit Installment Agreement (DDIA) methods.

For more information on Direct Debit Information, see Part III, Attachment 1.

- 167 - The Monthly Payment Date (SEQ 0310) must be present and in the range of 01 to 28.
- 168 - The Monthly Payment (SEQ 0300) must be a minimum of \$25.00.
- 172 - The Amount Owed (SEQ 0280) CANNOT be greater than \$25,000.

.05 Form Payment

(1) Record Identification

- 030 - Form 4868 must be present when Form Payment is filed.
- Authentication Form must be present when Form Payment is filed.

(2) Primary and Secondary SSN

- 395 - The Primary SSN (SEQ 0010) must match with the Primary SSN (SEQ 0090) of Form 4868.
- If the Secondary SSN (SEQ 0020) is present, it must match with the Spouse SSN (SEQ 0100) of Form 4868.

Section 5 - Validation - Specific Forms

.05 Form Payment (continued)

(3) Routing Information

- 396 - The Routing Transit Number (SEQ 0030) must be numeric, first two characters must be 01 through 12 or 21 through 32 and must be present on the Financial Organization Master File (FOMF).
- The Bank Account Number (SEQ 0040) must be 17 characters long and contains 0 to 9, A to Z and '- '.
- The Type of Account (0050) must be "1" for checking or "2" for savings.

(4) Amount of Tax Payment

- 320 - Amount of Tax Payment (SEQ 0060) must be greater than zeroes.
- For extension, the amount of tax payment cannot be greater than (Amount Taxpayer is Paying (SEQ 0210) of Form 4868 less self and/or spouse's gift tax amount).
- For Self's Gift Tax Payment, the amount of tax payment cannot be greater than Self Amount of Gift Tax (SEQ 0170) of Form 4868.
- For Spouse's Gift Tax Payment, the amount of tax payment cannot be greater than Spouse Gift Tax (SEQ 0180) of Form 4868.

(5) Tax Type Code

- 313 - For extension payment, the Tax Type Code must be 4868E.
- For gift tax payment, the Tax Type Code must be 0709P or 0709S.

(6) Requested Payment Date

- 397 - Must be present and a valid date range.
- Request Payment Date (SEQ 0080) cannot be later than April 16, 2001.

(7) Phone Number

- 318 - The Taxpayer's Day Time Phone Number must be 10 characters long and numeric. It cannot be all zeroes.

(8) Primary or Secondary PIN Number

- 304 - The Primary PIN number must be present if the payment is for extension or Self Gift Tax.
- The Secondary PIN number must be present if the payment is for Spouse Gift Tax.

Section 6 - Record Layouts

ETD Record Layouts

Field Description Abbreviations

The following are abbreviations found in the Field Descriptions and their meanings to help describe the type of field:

A	-	Alpha	
AN	-	Alphanumeric	
DT	-	Date	
		YYYYMMDD	- length = 8
		YYYYMM	- length = 6
N	-	Numeric	
R	-	Ratio/Percentage	
		(Exceptions in File Specifications, Part I, Section 5)	

Repeated Field Description Values

Literal values described in recurring fields will only be specified in the first occurrence. All subsequent occurrences will read as:
'See 1st Occ.'

Section 6 - Record Layouts

ETD TRANSMITTER RECORDS

The first two records on each file must be the TRANS records, which will contain the following (for this purpose, Transmitter is the firm transmitting directly to the IRS):

TRANS Record "A"

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record ID	6	Value "TRANAb"
0010	Employer Identification Number of Transmitter (EIN)	9	N
0020	Transmitter Name	35	AN
0030	Type Transmitter	16	Value = "Preparer's Agent" or "Preparer"
0040	Processing Site	1	"A" = Cincinnati, "B" = Ogden, "C" = Andover, "D" = Memphis, "E" = Austin
0050	Transmission Date	8	YYYYMMDD
0060	Electronic Transmitter Identification Number	7	N (ETIN plus Transmitter's Use Code)
0070	Julian Day	3	N (DDD)
0080	Transmission Sequence for Julian Date in (0070)	2	N
0090	Acknowledgment Transmission Format	1	"A" = ASCII

Section 6 - Record Layouts

TRANS Record "A" (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0100	Record Type	1	"F" = fixed, "V" = variable length option
0110	Transmitter EFIN	6	N
0120	Filler	5	blank
0130	Reserved	1	blank
0140	Reserved	1	blank
0150	Reserved	6	blank
0160	Production Test Code	1	"P" for Production "T" for Test Data
0170	Transmission Type Code	1	"D" for ETD
0180	Reserved	1	IRS Use Only
	Record Terminus Character	1	Value "#"

Section 6 - Record Layouts

TRANS Record "B"

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record ID	6	"TRANBb"
0010	EIN of Transmitter	9	N
0020	Address	35	AN
0030	City, State, Zip Code	35	AN
0040	Area Code, Telephone Number	10	N
0050	Filler	16	blank
	Record Terminus Character	1	Value "#"

Tax Document Identification

Each tax document must start with a byte count, start of record sentinel and Tax Document Record Identification (Fields 0000 thru 0006). Page 1 of the Tax Document must also contain Fields 0007 and 0008. The following fields describe the composition of the Record ID. Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see form) for fixed "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record Id	6	Value "FRMbbb".
0001	Document Type	6	Value "2350bb" or "2688bb" or 4868bb" or "9465bb".
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification	9	N (Primary Social Security Number)
0004	Filler	1	blank
0005	Tax Period	6	Value "200012", YYYYMM
0006	Filler	1	blank

(Begin bracketing Field Numbers for Page 1 of the ETD Document when using variable format.)

0007	Document Sequence Number	16	N (composed of)
	a. ETIN of Transmitter	5	N
	b. Transmitter Use Field	2	N
	c. Julian Day of Trans.	3	N
	d. Transmittal Sequence Number	2	N (01-99)
	e. Sequence Number of each tax document	4	N (0001-9999)
0008	Declaration Control Number	14	N (assigned by the ERO)
	a. Always "00"	2	N
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N ("1")

FORM 2350

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
	Byte Count		4	"0758" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "FRMbbb2350bbPG01b (9n)b200012b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Taxpayer's Name		35	AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)
0020	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Taxpayer's SSN		9	N
0040	Spouse's Name		35	AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)

FORM 2350

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0050	Spouse's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Spouse's SSN		9	N or blank
0070	Street Address		35	AN. Allowable special characters are space, slash and hyphen
0080	City		22	A. Allowable special characters are space.
0090	State Abbreviation		2	A. (Standard Postal State Abbreviations)
0100	Zip Code		12	N (Left-justified)
0110	Foreign Street Address		35	AN. Allowable special characters are space, slash and hyphen
0120	Foreign City, State or Province		35	AN. Allowable special characters are space, slash and hyphen
0130	Foreign Country		22	A. Allowable special Characters are space
0140	Postal or Zip Code		12	N (Left-justified)
0150	Address Indicator		1	1 = APO/FPO 2 = Stateside Military Address 3 = Foreign Address, or blank
0160	Extension Date	1	8	YYYYMMDD
0170	Other Tax Year Date	1	8	YYYYMMDD

FORM 2350

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0180 Previously Granted Extension (Yes Box)	2	1	"X" or blank
0190 Previously Granted Extension (No Box)	2	1	"X" or blank
0200 Need Add'l Time To Allocate Moving Exp (Yes Box)	3	1	"X" or blank
0210 Need Add'l Time To Allocate Moving Exp (No Box)	3	1	"X" or blank
0220 Date First Arrived in Foreign Country	4a	8	YYYYMMDD
0230 Date Qualifying Period Begins	4b	8	YYYYMMDD
0240 Date Qualifying Period Ends	4b	8	YYYYMMDD
0250 Foreign Home Address	4c	35	AN
0260 Return to US Date	4d	8	YYYYMMDD
0270 Amount of Income Tax Paid With This Form	5	12	N or Blank
0280 Self Gift Box	6	1	"X" or blank
0290 Spouse Gift Box	6	1	"X" or blank
0300 Amount of Self Gift Tax Paying	6	12	N or blank
0310 Amount of Spouse Gift Tax Paying	6	12	N or blank
0320 Jurat/Disclosure		1	K = SS PIN On-Line L = SS PIN by ERO

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0330	Primary PIN Number	5	N or blank
0340	Secondary PIN Number	5	N or blank
0350	Preparer PIN Number	5	N or blank
0360	Explain Signature	80	AN or blank
0370	Taxpayer's Name (If Joint Give Spouse's Name)	35	AN. Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0380	Agent's Name	35	AN. Agent's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0390	Foreign Street Address	35	AN. Allowable special characters are space, slash, hyphen.
0400	Foreign City, State, Or Province	35	AN. Allowable special characters are space, slash and hyphen.
0410	Foreign Country	22	AN. Allowable special Characters are space.
0420	Postal or Zip Code	12	N (Left Justified)
0430	Taxpayer's SSN	9	N
0440	Spouse's SSN	9	N or Blank

Record Terminus Character	1	Value "#"
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FORM 2688

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"1020" for fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		34	Value "FRMbbb2688bbPG01b (9n)b200012b"
0007 Document Sequence Number		16	Numeric
0008 Declaration Control Number		14	Numeric
0010 Taxpayer's Name		35	AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)
0020 Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030 Taxpayer's SSN		9	N
0040 Spouse's Name		35	AN. Allowable special characters are: less than (<), hyphen (-), slash (/), comma(,) and space

FORM 2688

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0050 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Spouse's SSN		9	N or Blank
0070 Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0080 City		22	A. Allowable special character is space.
0090 State Abbreviation		2	A. (Standard Postal State Abbreviations).
0100 Zip Code		12	N (Left-justified).
0110 Foreign Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0120 Foreign City, State Or Province		35	AN. Allowable special character are space, slash, hyphen.
0130 Foreign Country		22	A. Allowable special character is space.
0140 Postal or Zip Code		12	N (Left-justified)
0150 Address Indicator		1	1 = APO/FPO 2 = Stateside Military Address 3 = Foreign Address, or blank
0160 Extension Date	1a	8	YYYYMMDD
0170 Other Tax Year Date	1b	8	YYYYMMDD
0180 Explain Why Ext. Is Needed (1)	2	80	AN or blank

FORM 2688

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0190	Explain Why Ext. Is Needed (2)	2	80	AN or blank
0200	Explain Why Ext. Is Needed (3)	2	80	AN or blank
0210	Explain Why Ext. Is needed (4)	2	80	AN or blank
0220	Explain Why Ext. Is Needed (5)	2	80	AN or blank
0230	Filed Form 4868 for Auto Extension YES CKBX	3	1	"X" or blank
0240	Filed Form 4868 For Auto Extension NO CKBX	3	1	"X" or blank
0250	Self Gift Box	4	1	"X" or blank
0260	Spouse Gift Box	4	1	"X" or blank
0270	Jurat/Disclosure		1	K = SS PIN On-Line L = SS PIN by ERO
0280	Primary PIN Number		5	N or blank
0290	Secondary PIN Number		5	N or blank
0300	Preparer PIN Number		5	N or blank
0310	Explain Signature		80	AN or blank
0320	Taxpayer's Name (If Joint give spouse)		35	AN. Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0330	Agent's Name		35	AN. Agent's name allowable special characters are: space, less-than (<), hyphen (-), and ampersand (&).

FORM 2688

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0340	Street Address	35	AN. Allowable special characters are space, slash, hyphen.
0350	City	22	A. Allowable special character is space.
0360	State	2	A. (Standard Postal State Abbreviations)
0370	Zip Code	12	N (Left-justified)
0380	Primary SSN	9	N
0390	Spouse's SSN	9	N or Blank

Record Terminus Character	1	Value "#"
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FORM 4868

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0384" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbb4868bbPG01b (9n)b200012b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Name Line 1	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma(,) and space (see special instruction)
0032	Foreign Street Address		35	AN. Allowable special characters are: space, slash(/), hyphen (-).
0034	Foreign City, State or Province		35	AN. Allowable special characters are: space, slash (/) and hyphen (-).

FORM 4868

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0036	Foreign Country		22	A. Allowable special character is space
0040	Street Address	1	35	AN. Allowable special characters are: alpha, ampersand(&), hyphen(-), slash(/), comma(,), plus (+), percent(%) and space
0050	City	1	22	AN. Allowable special character is space
0060	State Abbreviation	1	2	A (Standard Postal Abbreviations)
0070	Zip Code	1	12	N (left-justified)
0080	Address Indicator		1	1 = APO/FPO Address 2 = Stateside Military Address 3 = Foreign Address, or blank
0090	Primary SSN	2	9	N
0100	Spouse SSN	3	9	N or blank
0112	Self Gift Tax Box		1	"X" or blank
0114	Spouse Gift Tax Box		1	"X" or blank
0120	Total Tax Liability	4	12	N
0130	Total Payments	5	12	N
0140	Balance Due Amount	6	12	N
0170	Self Amount of Gift or GST Tax	7	12	N
0180	Spouse Amount of Gift or GST Tax	8	12	N
0200	Amount Due from Taxpayer	9	12	N

FORM 4868

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0210	Amount Taxpayer is Paying	10	12	N
	Record Terminus Character		1	Value "#"

FORM 9465

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
	Byte Count		4	"0583" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbb9465bbPG01b (9n)b200012b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Taxpayer's Name	1	35	AN. Allowable special characters are: hyphen (-) or space. (see special instructions)
0015	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Taxpayer's SSN	1	9	N
0030	Spouse Name	1	35	AN. Allowable special characters are hyphen (-), slash(/), comma(,) and space.
0035	Spouse Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

FORM 9465

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0040	Spouse SSN	1	9	N or blank
0050	Taxpayer Street Address	1	35	AN. Allowable characters are: alpha, ampersand(&), hyphen(-), slash(/), comma(,), plus (+), percent(%) and spaces
0060	Apt. Number	1	5	AN or blank
0070	City	1	22	A. Allowable special character is space
0080	State Abbreviation	1	2	A (Standard Postal Abbreviations)
0090	Zip Code	1	12	N (left-justified)
0100	New Address	2	1	"X" or blank
0110	Taxpayer's Home Phone Number	3	10	N
0120	Best Time to Call	3	10	AN
0130	Work Phone Number	4	10	N
0140	Phone Extension	4	4	N or blank
0150	Best Time to Call	4	10	AN
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	N. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0170	Financial Institution Address	5	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0180	City	5	22	A. Allowable special character is space
0190	State Abbreviation	5	2	A (Standard Postal Abbreviations)

FORM 9465

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0200	Zip Code	5	12	N (left-justified)
0210	Taxpayer's Employer Name	6	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus and space
0220	Employer's Address	6	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0230	Employer's City	6	22	A. Allowable special character is space.
0240	Employer's State	6	2	A (Standard Postal Abbreviations)
0250	Employer's Zip Code	6	12	N (left-justified)
0260	Tax Return for Form	7	11	AN. "FORMb1040bb" or "FORMb1040Ab" or "FORMb1040EZ"
0270	Tax Year for This Request	8	4	N
0280	Amount Owed on Tax Return	9	12	N
0290	Payment with Tax Return	10	12	N
0300	Monthly Payment	11	12	N. Not less than \$25.00
0310	Monthly Payment Date	12	2	N. 01-28

FORM 9465

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0330	Routing Transit Number	13a	9	N
0340	Bank Account Number	13b	17	AN (including hyphen or blank)
0350	Checking Account Indicator	13c	1	"X" or blank
0360	Savings Account Indicator	13c	1	"X" or blank
Record Terminus Character			1	Value "#"

Attached Form Record Identification

Each attached form must start with a byte count, start of record sentinel and Record Identification (Fields 0000 thru 0005). The following fields describe the composition of the Record ID. Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see record) for fixed "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record Id Type	6	Value "FRMbbb".
0001	Form Number	6	Value "PMTbbb".
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification	9	N (Primary Social Security Number)
0004	Filler	1	blank
0005	Occurrence Number	7	0000001 - 0000003

(Begin bracketing Field Numbers Starting with Field # 0010 for variable record.)

Record Terminus Character	1	Value "#"
---------------------------	---	-----------

FORM PAYMENT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0134" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbbPMTbbbPG01b (9n)b(7n)" [(9n) = Primary SSN (7n) = Occurrence Number (0000001 - 0000003)]
0010	Primary SSN		9	N
0020	Secondary SSN		9	N
0030	Routing Transit Number		9	N
0040	Bank Account Number		17	AN (including hyphens or blank)
0050	Type of Account		1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment		12	N (positive only)
0070	Tax Type Code		5	AN, Values: "4868E" = Form 4868 "0709P" = Form 709 "0709S" = Form 709A
0080	Requested Payment Date		8	YYYYMMDD
0090	Taxpayer's Day Time Phone Number		10	N
0100	Jurat/Disclosure		1	G = On-Line SS PIN w/Direct Debit H = On-Line SS PIN w/o Direct Debit I = SS PIN w/Direct Debit by ERO J = SS PIN w/o Direct Debit by ERO
0110	Primary PIN Number		5	N or blank
0120	Secondary PIN Number		5	N or blank
	Record Terminus Character		1	Value "#"

AUTHENTICATION

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0115" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "ATHbbb"
0001	Reserved		6	Blank
0002	Page Number		5	Value "PG01b"
0003	Taxpayer Identification Number		9	Primary SSN
0004	Filler		1	Blank
0005	Occurrence Number		7	N, Value "0000001"

0010	Primary Date of Birth		8	YYYYMMDD
0020	Prior Year Primary Adjusted Gross Income		12	N
0030	Prior Year Primary Total Tax		12	N
0040	Spouse Date of Birth		8	YYYYMMDD
0050	Prior Year Secondary Adjusted Gross Income		12	N
0060	Prior Year Secondary Total Tax		12	N
0070	Taxpayer Signature Date		8	YYYYMMDD
	Record Terminus Character		1	Value "#"

Note: This form does not have DSN and DCN (sequence numbers 0007 and 0008).

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0240" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record Id		6	Value "SUMbbb"
0001	Filler		11	blanks
0002	Social Security Number		9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler		8	blank

0010	Electronic Document Originator Name		35	AN
0020	EFIN of Originator		6	N
0030	Intermediate Service Provider EFIN/SBIN		6	AN or blank
0040	Number of Logical Tax Document (including summary)		6	N (Maximum = 009999)
0050	Reserved		9	blank
0090	Number of Form Payment		4	N(0000-0999) (Occurrences of 'FRM')
0100	Filler		11	blank
0140	Presence of Authentication Record		1	N(0-1) (Occurrence of 'ATH')
0150	Filler		4	blank
0190	Filler		28	blank
0230	Software I.D. Number		8	N
0240	Software Version Identifier		15	AN
0250	Filler		2	blank

SUMMARY RECORD

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0260	Electronic Postmark Date		8	YYYYMMDD or blanks (YYYY = 2000)
0270	Electronic Postmark Time		4	HHMM or blanks (HH=00-23, MM=00-59)
0280	Electronic Postmark Time Zone		1	E = Eastern Time Zone, C = Central Time Zone, M = Mountain Time Zone, P = Pacific Time Zone, A = Alaskan Time Zone, H = Hawaiian Time Zone, or blank
0290	Filler		49	blank
	Record Terminus Character		1	Value "#"

ETD RECAP RECORD

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value " RECAPb"
0010	Filler		14	blank
0030	Total Form Count		6	N
0040	Electronic Transmitter Identification Number and Transmitter's Use Code		7	N
0050	Julian Day of Transmission		3	N (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)		2	N
0070	Total Accepted Forms		6	IRS Use Only
0080	Filler		6	blank
0090	Total Rejected Forms		6	IRS Use Only
0100	Filler		12	blank
0120	IRS Computed Forms Count		6	N
0130	Filler		28	blank
0140	Reserved (FOR IRS USE ONLY)		9	N
	Record Terminus Character		1	Value "#"

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ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
001	o The Summary Record must be present	Pg 9
003	o The Tax Period must be "200012".	Pg 16, 18,22
004	o The Primary SSN must be numeric, cannot be all blanks nor all zeros nor all nines AND must be within the valid range of SSNs/ITINs. See Part I, Section 10 for the valid range of SSN and ITIN.	Pg 9,15
	o The Primary Social Security Number (P-SSN) (Field 0003 of the Record Id) must be numeric.	
	o The Primary SSN (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN of the Form.	
	o The Form 4868 Primary SSN (SEQ 0090) is a required field.	
	o The Form 9465 Primary SSN (SEQ 0020) is a required field.	
	o The Form 2350 Primary SSN (SEQ 0030) is a required field.	
	o The Form 2688 Primary SSN (SEQ 0030) is a required field.	
	o The Form payment Primary SSN (SEQ 0010) is a required field.	
	o The SSN of the Summary record (Field 0002) must be numeric	
	o The Summary record Primary SSN (Field 0002) must match the Primary SSN of the Form.	
006	o The Primary Name Control and the Spouse Name Ctrl must not contain leading or embedded spaces. The two leftmost positions must be alpha. Only an alpha, hyphen and space are allowed.	Pg 15
	o The Form 4868 Primary Name Control (SEQ 0010) is a required field.	
	o The Form 9465 Primary Name Control (SEQ 0015) is a required field.	
	o The Form 2350 Taxpayer's Name Control (SEQ 0020) is a required field.	
	o The Form 2688 Taxpayer's Name Control (SEQ 0020) is a required field.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	<ul style="list-style-type: none">o The Form 9465 Spouse Name Control (SEQ 0035) is a required field when the Form 9465 Spouse Name (SEQ 0030) is present. It must meet the same criteria for validation as the Primary Name Control. <p>See Part I, Attachment 8 for examples of name controls.</p>	
007	<ul style="list-style-type: none">o Street Address (Form 9465 SEQ 0050, Form 2350 SEQ 0070, Form 2688 SEQ 0070, Form 4868 SEQ 0040) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).o Foreign Street Address (Form 2350 SEQ 0110, Form 2688 SEQ 0110, Form 4868 SEQ 0032) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).o Foreign City State or Province (Form 2350 SEQ 0120, Form 2688 SEQ 0120, Form 4868 SEQ 0034) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).o The first position or character entered in the Street Address must be alphabetic or numeric.o Street Address (Form 9465 SEQ 0050) is a required field. <p>See Part I, Attachment 2 for more information on Street Address.</p>	Pg 17, 20, 23, 25
010	<ul style="list-style-type: none">o All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. All alphanumeric fields must be left-justified and blank-filled unless otherwise specified.o Significant money fields must be right-justified and zero-filled. Money fields must be whole dollars (no cents).o Significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Significant date fields with a length of six positions must contain six numeric characters in YYYYMM format when transmitted in variable or fixed format.	Pg 9

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
014	o This reject code is set for fields which are defined in Part III, Section 6 Record Layouts as "NO ENTRY".	Pg 10
016	o Zip Code (Form 9465 SEQ 0090, Form 2350 SEQ 0100, Form 2688 SEQ 0100, Form 4868 SEQ 0070) must be within the valid range of zip codes listed for that state and must not end in "00", with the exception of 20500 (the White House Zip Code).	Pg 18, 21,24 26
	o Zip Code (Form 9465 SEQ 0090) is a required field.	
	See Part I, Attachment 3 for more information on Zip Code	
020	o Name Line 1 (Form 4868 SEQ 0030) or Taxpayer's Name (Forms 2350, 2688 and 9465 SEQ 0010) cannot have leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen (-) and less-than sign (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space. Do not enter a - space before or after any less-than sign; the less-than sign takes the place of a space.	Pg 16, 18,22, 25
	Note: The Taxpayer's Name for forms 2350, 2688 and 9465 cannot have ampersand (&).	
	o If Spouse Name for Form 9465 (SEQ 0030), Form 2350 (SEQ 0040) and Form 2688 (SEQ 0040) is present, it must meet the same criteria for validation as Taxpayer's Name.	
	o DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 OR TAXPAYER'S NAME. DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.	
	o The Name Line 1 (Form 4868 SEQ 0030) is a required field.	
	o Taxpayer's Name for Form 9465 (SEQ 0010), Form 2350 (SEQ 0010) and Form 2688 (SEQ 0010) is a required field.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
022	<ul style="list-style-type: none">o State Abbreviation (Form 9465 SEQ 0080, Form 2350 SEQ 0090, Form 2688 SEQ 0090, Form 4868 SEQ 0060) must be alpha and consistent with the standard state abbreviations issued by the Postal Service.o State Abbreviation (Form 9465 SEQ 0080) is a required field. <p>See Part I, Attachment 3 for more information on State Abbreviations.</p>	Pg 18, 21,24, 26
023	<ul style="list-style-type: none">o The City (Form 9465 SEQ 0070, Form 2350 SEQ 0080, Form 2688 SEQ 0080, Form 4868 SEQ 0050) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.o The Foreign Country (Form 2350 SEQ 0120, Form 2688 SEQ 0120, Form 4868 SEQ 0036) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.o City may not contain consecutive, embedded spaces. Only alphabetic characters and spaces are valid. DO NOT abbreviate cities.o The City (Form 9465 SEQ 0070) is a required field.	Pg 17, 21,24, 26
027	<ul style="list-style-type: none">o The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.o The EFIN of the Originator (Field 0020) must be present in the Summary Record <u>AND</u> be equal to the EFIN in the DCN of the ETD Document.	Pg 10
028	<ul style="list-style-type: none">o The District Office Code in the EFIN of the Originator in the Document Record must be valid. <p>See Part I, Attachment 7 for list of valid District Offices.</p>	Pg 10

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
030	o Payment forms must be filed with Form 4868.	Pg 10
	o Authentication form must be filed with form payment.	
031	o The Document Sequence Number must be numeric.	Pg 10
032	o The Declaration Control Number must be numeric.	Pg 10
033	o Fields on a record must NOT be longer than specified in Section 6 Record Layouts.	Pg 10
034	o For each record, significant data must be present following the Record ID.	Pg 10
035	o Sequence Numbers of fields for each record must be in ascending order and valid for that tax document.	Pg 10
044	o The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated.	Pg 10
045	o The number of occurrences for tax documents cannot exceed the number specified in Part III, Attachment 2.	Pg 11
	o The format and content of the record identification information (Record Id) which begins each type of record must be exactly as presented in the input specifications.	
060	o The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.	Pg 11
061	o The Declaration Control Number must be in ascending numerical sequence within the transmission. However, the DCN does not have to be consecutive.	Pg 11
062	o The first two digits of the Declaration Control Number must be zeros.	Pg 11
064	o The Year Digit of the DCN must be "1".	Pg 11

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
071	<ul style="list-style-type: none">o If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN. (See Part I, Section 10 for the valid range of SSN/ITIN).	Pg 11
167	<ul style="list-style-type: none">o Form 9465 Monthly Payment Date (SEQ 0310) must be present and within the range of 01 to 28.	Pg 27
168	<ul style="list-style-type: none">o Form 9465 Monthly Payment (SEQ 0300) must be \$25.00 or more.	Pg 27
172	<ul style="list-style-type: none">o Form 9465 Amount Owed (SEQ 0280) CANNOT be greater than \$25,000.	Pg 27
304	<ul style="list-style-type: none">o If Form Payment is for extension or gift tax payment for primary filer, Primary Pin Number (SEQ 0110) must be present.o If Form Payment is for gift tax payment for spouse, Secondary Pin Number (SEQ 0120) must be present.o The Primary PIN number must be present for Form 2350 (SEQ 0330) and Form 2688 (SEQ 0280).	Pg 28
305	<ul style="list-style-type: none">o For return label for Form 2350, agent Name (SEQ 0370) cannot be present without taxpayer's name (SEQ 0360).o For return label for Form 2688, agent Name (SEQ 0320) cannot be present without taxpayer's name (SEQ 0310).	Pg 10
306	<ul style="list-style-type: none">o For the extensions filed from foreign country (excluding U.S. possessions), address indicator (Form 2350 SEQ 0150, Form 2688 SEQ 0150, Form 4868 SEQ 0080) must be set to 3 and the domestic address fields must be blank and Foreign Address fields must be filled.	Pg 10
310	<ul style="list-style-type: none">o Forms 4868 and 2350 must be received no later than April 16, 2001 or April 22, 2001 in the case of corrected forms.	Pg 11
311	<ul style="list-style-type: none">o Form 2688 must be received no later than August 15, 2001 or August 22, 2001 in the case of retransmitted forms.	Pg 11
312	<ul style="list-style-type: none">o If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.o If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.	Pg 16, 19,23

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	o If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is present, Spouse name (SEQ 0040) must be present.	
	o If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is not present, Spouse name (SEQ 0040) must not be present.	
313	o The Tax Type Code of Form Payment (SEQ 0070) must be '4868E' for extension payment.	Pg 28
	o The Tax Type Code of Form Payment (SEQ 0070) must be '0709P' for self and '0709S' for spouse's gift tax payment.	
	o The Tax Type Code of Form Payment (SEQ 0070) is a required Field.	
	o Only one Tax Type Code of Form Payment (SEQ 0070) can be present on each Form 4868.	
314	o On the Form 4868, if the Spouse Gift Tax Box (SEQ 0114) is present and the Spouse Gift Tax Amount (SEQ 0180) is significant, the Spouse SSN (SEQ 0100) must be present.	Pg 17, 19,23
	o On the Form 2350, if the Spouse Gift Tax Box (SEQ 0290) is present and the Spouse Gift Tax Amount (SEQ 0310) is significant, the Spouse SSN (SEQ 0060) must be present.	
	o On the Form 2688, if the Spouse Gift Tax Box (SEQ 0260) is present the Spouse SSN (SEQ 0060) must be present.	
315	o The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.	Pg 11
316	o The Spouse SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.	Pg 11
317	o One of any Explain Why Ext. is Needed on Form 2688 (SEQ 0180 through SEQ 0220) must be present.	Pg 19
318	o The Form 9465 Taxpayer's Home Phone Number (SEQ 0110) or Work Phone Number (SEQ 0130) is a required field.	Pg 27, 28
	o The Form Payment Taxpayer's Day Time Phone Number (SEQ 0090) is a required field.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
319	o For Form 2688, the Filed Form 4868 for Auto Extension YES CKBX (SEQ 0230) must be set and Filed Form 4868 for Auto Extension NO CKBX (SEQ 0240) must not be set.	
320	o The Amount of Tax Payment on the Form PMT (SEQ 0060) must be greater than zeroes.	Pg 28
	o If Part IV is present on Form 4868, the Amount of Tax Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be less than or equal to the amount on Form 4868, Line 10 minus Lines 7 and 8.	Pg 28
	o If Part IV is not present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be less than or equal to the amount on Form 4868, Line 10.	
	o The Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 0709P) must be less than or equal to the amount on Form 4868, Line 7, Self Amount of Gift/GST Tax Payment.	
	o The Amount of Tax Payment on the Form PMTX (SEQ 0060) (Tax Type Code must be less than or equal to the amount on Form 4868, Line 8, Spouse Amount of Gift/GST Tax Payment.	
321	o For Form 2350, Line 4 (SEQ 220 through SEQ 260) must be filled and valid.	Pg 18
322	o The Extension Date for Form 2350 (SEQ 0160) and Form 2688 (SEQ 0160) is a required field.	Pg 16, 19
395	o The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868.	Pg 27
	o If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
396	<ul style="list-style-type: none"> o The Form 9465 Routing Transit Number (RTN)(SEQ 0330), or the Form 4868 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT). See Part I, Section 6 for optional Routing Transit Number Validation. o The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros. o Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant then Checking Account Indicator (SEQ 0350) or Savings Account Indicator (SEQ 0360) must equal "X". Both cannot equal "X". o The Type of Account for Form 4868 Form Payment Payment (SEQ 0050) must contain "1" or "2". 	<p>Pg 17</p> <p>Pg 17</p> <p>Pg 17</p>
397	<ul style="list-style-type: none"> o The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 16, 2001. o The Requested Payment Date for Form PMT (SEQ 0080) must be be a valid date format (YYYYMMDD). 	Pg 28
490	<ul style="list-style-type: none"> o When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year. 	
491	<ul style="list-style-type: none"> o When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only). 	
670	<ul style="list-style-type: none"> o When a Self-Select PIN is present in the Primary PIN Number (Form 2350 SEQ 0330, Form 2688 SEQ 0280, Form PMT SEQ 0110), then Jurat/Disclosure (Form 2350 SEQ 0320, Form 2688 SEQ 0270, Form PMT SEQ 0100) of the ETD Document/Form Payment; Primary Date of Birth (SEQ 0010) and Taxpayer Signature Date (SEQ 0070) of the Authentication Record must be present. 	Pg 12

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
671	o When a Self-Select PIN is present in the Spouse PIN Number (Form 2350 SEQ 0340, Form 2688 SEQ 0290, Form PMT SEQ 0120), then Primary PIN Number (Form 2350 SEQ 0330, Form 2688 SEQ 0280, Form PMT SEQ 0110) of the Document/Form Payment, and the Spouse Date of Birth (SEQ 0040) of the Authentication Record must be present.	Pg 12
673	o When a Self-Select PIN is present in the Primary PIN Number (Form 2350 SEQ 0330, Form 2688 SEQ 0280, Form PMT SEQ 0110), then Primary Date of Birth (SEQ 0010) must match with the IRS master file.	Pg 12
674	o When a Self-Select PIN is present in the Spouse PIN Number (Form 2350 SEQ 0340, Form 2688 SEQ 0290, Form PMT SEQ 0120), then the Spouse Date of Birth (SEQ 0040) of the Authentication Record must match with the IRS master file.	Pg 12
675	o When a Self-Select PIN is present in the Primary PIN Number (Form 2350 SEQ 0330, Form 2688 SEQ 0280, Form PMT SEQ 0110), or the Spouse PIN number (Form 2350 SEQ 0340, Form 2688 SEQ 0290, Form PMT SEQ 0120), the PIN must be five digits and cannot be all zeros.	Pg 12
679	o Authentication Record - When a Self-Select PIN is present, Prior Year Primary Adjusted Gross Income (SEQ 0020) does not match Prior Year Primary Adjusted Gross Income on the IRS Master File.	Pg 12
680	o Authentication Record - When a Select-Select PIN is present, Prior Year Secondary Adjusted Gross Income (SEQ 0050) does not match the Prior Year Secondary Adjusted Gross Income on the IRS Master File.	Pg 12
681	o Authentication Record - When a Select-Select PIN is present, Prior Year Primary Total Tax (SEQ 0030) does not match Prior Year Primary Total Tax on the IRS Master File.	Pg 12
682	o Authentication Record - When a Select-Select PIN is present, Prior Year Secondary Total Tax (SEQ 0060) does not match Prior Year Secondary Total Tax on the IRS Master File.	Pg 12

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
805	o The TRANB record must be present.	Pg 8
806	o The processing site must be a valid ETD site: ANSC, AUSC, CSC, MSC or OSC.	Pg 8
822	o The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.	Pg 8
823	o If there is any unrecognizable or inconsistent control data, the transmission will be rejected.	Pg 8
824	o The EFIN of the Transmitter must be present.	Pg 8
825	o The data records of the transmission must be in the following sequence: TRANA, TRANB, all form records and RECAP record.	Pg 8
	o The Form Records must be present.	
	o The Transmission Type Code of the TRANA must be "D".	
831	o Total Form Count on the RECAP record is a count of forms transmitted and must match the counts computed by the IRS. This count is incremented each time the Primary SSN changes.	Pg 8
840	o The ETIN and Transmitter's Use Code (Field 0040), Julian day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA record (Fields 0060-0080).	Pg 9
900	o The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 4868 for the current tax year.	Pg 15
999	o If more than 96 reject conditions are identified, the last reject code will be "999".	

Filers should use the information on the acknowledgment file to resolve reject conditions.

ATTACHMENT 2

Form Occurrence Number

The number of any tax form that can be filed by one taxpayer.

<u>Forms</u>	<u>Number of Occurrences</u>
Form 2350	01
Form 2688	01
Form 4868	01
Form 9465	01
PMT	03
ATH	01

ATTACHMENT 3

Attachment Sequence Number

Because the tax documents processed through the Electronic Transmitted Documents system are stand-alone documents, the Attachment Sequence Number is something of a misnomer. The term is used because this number is used by ETD in the same way as the Attachment Sequence Number is used by the ELF system, on the acknowledgment error records to identify the form in error.

If the tax document has an Attachment Sequence Number printed on the form, that number will be used. If the ELF system accepts the form as part of the tax return, that number will be used. Otherwise, ETD will assign the number.

<u>Document</u>	<u>Record Number</u>
Form 2350	50 *
Form 2688	88 *
Form 4868	69 *
Form 9465	95
Form Payment	96
Authentication	97 *
Summary Record	99 *

* ELF or ETD Assigned Number